

EXHIBIT G

(7/1/2008) Max NEWMAN - RE: Claim 16802 - Pioneer Speakers, Inc.

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From: Max NEWMAN
To: Cassidy, Douglas
CC: ethan.gilan@pioneer-usa.com; gary.hickman@pioneer-usa.com
Date: 3/24/2008 2:54 PM
Subject: RE: Claim 16802 - Pioneer Speakers, Inc.

Sorry for the delay.

Effective January 1, 2004, Delphi issued PO Number 550039526 to Pioneer. That PO called for production of 3 tools, specifically, GMX381 Coupe 6" and 3.5" Bracket Hard Tool, Speaker Housing Tool and GMX 381 Conv. Bracket Tool (the "Tools") for a total amount of \$226,000.

PPAP on 2 of the Tools was received prior to Delphi's bankruptcy and Pioneer invoiced for all three Tools. On November 9, 2005, after Delphi asserted that Pioneer's invoice was premature because not all of the Tools had been PPAP approved, PSI issued a Debit Memo, Number 0511-03 for \$226,000.

Also on November 9, 2005, Delphi gave PPAP approval to the Speaker Housing Tool. Delphi has paid the amounts due for the Speaker Housing Tool.

I have spoken about payment for the other 2 Tools with Allison Herriott and John Lyons of the Skadden firm. At various times, Skadden has taken the position that either the amounts due were prepetition because the particular tools were PPAP approved prior to the Petition Date, or that the amount due for the Tools does not qualify as an administrative expense claim because they did not benefit the post-petition estate.

Our position is, and has always been, that these amounts are post-petition administrative claims.

However, to avoid substantial litigation with Delphi, we filed the Proof of Claim, number 16802.

We believe that, as a minimum, this claim should be accepted. If not, we may have no choice but to seek approval of the claim as a post-petition administrative expense claim.

Please call or e-mail if you need any of the supporting documents.

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>>> "Cassidy, Douglas" <douglas.cassidy@delphi.com> 3/17/2008 4:25 PM >>>

Max, any update?

Doug Cassidy
Delphi Proof of Claims - Analyst
248.265.4287 - Direct
248.265.4276 - Fax

douglas.cassidy@delphi.com

-----Original Message-----

From: Max NEWMAN [mailto:NEWMAN@butzel.com]
Sent: Tuesday, March 11, 2008 3:07 PM
To: Cassidy, Douglas
Cc: Ethan.Gilan@pioneer-usa.com; william.scully@pioneer-usa.com
Subject: Re: Claim 16802 - Pioneer Speakers, Inc.

Doug -- I will get you that information, and my analysis will probably ultimately agree with yours.

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I am in a mini-trial tomorrow so it may be late Thursday or Friday before I get that information to you.

Let me know if that causes a problem.

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(248) 258-2907

>>> "Cassidy, Douglas" <douglas.cassidy@delphi.com> 3/11/2008 2:55 PM
>>>

Max,

In regards to the above referenced claim please get me copies of the following:

Invoices billing the three tools listed on the purchase order.

Historical time line by date of the event dates relating to each of these tools including:

- * Invoice & shipment dates
- * PPAP submission (& resubmission where applicable) dates
- * PPAP approval dates

I'm trying to establish which side of the filing date these tools belong

According to the documentation submitted with Pioneer's claim, the PPAP was approved 11/9/05 - nearly a month after the filing date.

Thanks

Doug Cassidy
Delphi Proof of Claims - Analyst
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(7/1/2008) Max NEWMAN - RE: Claim 16802 - Pioneer Speakers, Inc.

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Delphi Proof of Claims

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